

SOE 06 2522-10

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending

June 30, ~~2006~~

2007

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

15 Juab

Entity

Darin C. Clark, CPA

9/29/2006

Prepared by

Date

darin.clark@juab.k12.ut.us

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.


Signature of Business Administrator:

9/29/2006

Date

Return the Budget report (paper copy)
by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received © USOE

ANNUAL FINANCIAL REPORT

10/16/2006

15 Juab 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,194,823	1,287,000	1,351,796	1,474,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	15,866	20,000	15,866	20,000
1320 Tuition from Other LEAs Within the State	21,153	60,000		56,000
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	27,257	30,000	27,257	30,000
1700 Student Activities				
1900 Other Revenues From Local Sources	27,732	64,000	44,249	20,000
1910 Rentals			4,401	
1920 Contributions and Donations from Private Sources/Foundation		4,000		
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	1,286,831	1,465,000	1,443,569	1,600,000

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15 Juab 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	3,100,757	3,253,400	3,189,968	3,500,000
3015	Necessary Existent Small Schools	39,176	-	-	-
3020	Professional Staff	333,599	390,000	352,828	450,000
3025	Administrative Costs	115,646	140,000	120,840	150,000
Restricted Basic Programs					
3105	Special Education -- Add-On	463,058	585,000	623,479	600,000
3110	Special Education -- Self-Contained	136,290	145,000	121,613	150,000
3120	Extended Year Program -- Severely Disabled	14,028	15,000	11,955	20,000
3125	Special Education -- State Programs	39,920	40,000	40,143	42,000
3155	Applied Technology -- Add-On	231,986	230,000	216,357	230,000
3160	Applied Technology -- Set-Aside	13,300	13,000	13,831	15,000
3230	Class Size Reduction (State Funds)	266,601	270,000	278,349	270,000
TOTAL BASIC SCHOOL PROGRAM GENERATED		4,754,361	5,081,400	4,969,363	5,427,000
Other Minimum School Programs					
3211	Gifted and Talented	7,882	9,100	5,300	9,100
3212	Advanced Placement	1,543	1,200	804	1,200
3213	Concurrent Enrollment	45,515	71,000	40,963	71,000
3215	At-Risk -- Regular Program	28,925	25,000	33,947	29,000
3218	At-Risk -- Homeless and Minority	-	1,500	1,562	1,500
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-In-Custody				
3255	Quality Teaching Block Grant	258,579	275,000	292,010	280,000
3260	Local Discretionary Block Grant	104,455	185,000	157,902	185,000
3270	Interventions for Student Success Block Grant	93,373	95,000	111,523	95,000
3405	Social Security and Retirement	1,080,300	1,150,000	1,095,150	1,300,000
3415	Pupil Transportation	214,130	225,000	232,294	240,200
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	58,395	75,000	83,933	83,000
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway	2,752	800		3,000
3805	K-3 Reading Achievement	59,372	85,000	49,790	85,000
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		6,708,582	7,280,000	7,074,541	7,810,000
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		6,708,582	7,280,000	7,074,541	7,810,000
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	75,498	75,000	24,629	75,000
3710	Driver Education (Behind-the-Wheel)	33,979	35,000	14,560	35,000
3866	Charter School Startup (New In FY06)				
3800	Supplementals / Other Bills	83,618	60,000	40,138	60,000
3900	Revenues From Other State Agencies	70,000		98,000	
TOTAL REVENUES FROM STATE SOURCES		6,972,677	7,450,000	7,251,868	7,980,000

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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15 Juab				
10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State	34,804	245,000	54,403	260,000
4520 Programs for the Disabled (IDEA)	391,731	367,000	406,523	390,000
4530 Applied Technology Education				
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	45,864	48,000	55,188	50,000
4800 No Child Left Behind (NCLB)	313,417	125,000	265,403	185,000
4810 Federal Forest Service (In Lieu of Tax)	13,903	15,000		15,000
TOTAL REVENUES FROM FEDERAL SOURCES	799,719	800,000	781,517	900,000
TOTAL REVENUES, 10 GENERAL FUND	9,059,227	9,715,000	9,476,954	10,480,000

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15 Juab 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	3,386,716	3,750,000	3,815,518	4,150,000
132 Salaries - Substitute Teachers	54,092	60,000	65,412	65,000
161 Salaries - Teacher Aides and Paraprofessionals	466,833	470,000	537,833	490,000
100 Salaries - All Other	225,224	240,000	12,538	250,000
Total Salaries (100)	4,132,865	4,520,000	4,431,301	4,955,000
210 Retirement	587,954	615,000	630,598	685,000
220 Social Security	306,315	350,000	330,361	400,000
240 Insurance (Health/Dental/Life)	733,770	760,000	771,475	775,000
200 Other Benefits	16,950	30,000	15,864	30,000
Total Benefits (200)	1,644,989	1,755,000	1,748,298	1,890,000
300 Purchased Professional and Technical Services	77,866	75,000	47,242	80,000
400 Purchased Property Services				
500 Other Purchased Services	51,262	100,000	63,025	73,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	51,262	100,000	63,025	73,000
600 Supplies	272,104	275,000	343,652	275,000
641 Textbooks	55,499	70,000	54,277	70,000
Total Supplies (600)	327,603	345,000	397,929	345,000
700 Property (Instructional Equipment)	30,899	65,000	62,491	65,000
800 Other Objects	817		5,549	
810 Dues and Fees				
Total Other Objects (800)	817	-	5,549	-
TOTAL INSTRUCTION (1000)	6,266,301	6,860,000	6,755,835	7,408,000
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	14,145	20,000	15,227	21,000
142 Salaries - Guidance Personnel	87,983	95,000	99,163	96,000
143 Salaries - Health Services Personnel	36,541	35,000	48,476	36,000
144 Salaries - Psychological Personnel			9,615	
152 Salaries - Secretarial and Clerical	19,879	23,000	20,870	23,000
100 Salaries - All Other	-	12,000		12,000
Total Salaries (100)	158,548	185,000	193,351	188,000
210 Retirement	14,688	25,000	26,273	26,000
220 Social Security	20,391	14,000	29,269	21,000
240 Insurance (Health/Dental/Life)	44,931	40,000	41,616	42,000
200 Other Benefits	2,259	1,000	1,002	1,000
Total Benefits (200)	82,269	80,000	98,160	90,000
300 Purchased Professional and Technical Services	1,494		572	1,500
400 Purchased Property Services				
500 Other Purchased Services	418	-		500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	418	-	-	500
600 Supplies	3,837	5,000	950	6,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	246,566	270,000	293,033	286,000

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15 Juab 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	85,808	90,000	71,877	95,000
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical	7,733	10,000	8,447	12,000
162	Salaries - Media Personnel - Noncertificated.	74,285	75,000	78,771	80,000
100	Salaries - All Other	64,487	65,000	61,778	70,000
	Total Salaries (100)	232,313	240,000	220,873	257,000
210	Retirement	22,227	25,000	18,305	32,000
220	Social Security	13,473	15,000	12,799	16,000
240	Insurance (Health/Dental/Life)	48,016	51,000	42,803	52,000
200	Other Benefits	1,506	2,500	1,140	2,500
	Total Benefits (200)	85,222	93,500	75,047	102,500
300	Purchased Professional and Technical Services	42,461	45,000	73,014	45,000
400	Purchased Property Services				
500	Other Purchased Services	26,380	27,000	16,668	27,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	26,380	27,000	16,668	27,500
600	Supplies	8,331	16,500	44,166	17,000
644	Library Books	12,413	13,000	12,188	13,000
650	Periodicals				
660	Audio Visual Materials	9,732	10,000	1,493	10,000
	Total Supplies (600)	30,476	39,500	57,847	40,000
700	Property				
800	Other Objects				
810	Dues and Fees	121		1,135	
	Total Other Objects (800)	121	-	1,135	-
TOTAL INSTRUCTIONAL STAFF (2200)		416,973	445,000	444,584	472,000
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	122,650	133,000	126,825	138,000
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	16,726	20,000	17,020	22,000
100	Salaries - All Other				
	Total Salaries (100)	139,376	153,000	143,845	160,000
210	Retirement	19,177	24,000	19,618	25,000
220	Social Security	9,990	13,000	10,325	14,000
240	Insurance (Health/Dental/Life)	37,078	30,000	36,711	32,000
200	Other Benefits		1,000	889	1,000
	Total Benefits (200)	66,245	68,000	67,543	72,000
300	Purchased Professional and Technical Services	16,550		16,610	
400	Purchased Property Services				
500	Other Purchased Services	77,375	56,000	82,739	60,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	77,375	56,000	82,739	60,000
600	Supplies	5,798	8,000	5,297	8,000
700	Property	723		1,899	
800	Other Objects	(63,597)	(25,000)	(53,936)	(24,000)
810	Dues and Fees				
	Total Other Objects (800)	(63,597)	(25,000)	(53,936)	(24,000)
TOTAL DISTRICT ADMINISTRATION (2300)		242,470	260,000	263,997	276,000

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15 Juab 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	337,956	355,000	309,026	360,000
152	Salaries - Secretarial and Clerical	110,547	120,000	115,350	120,000
100	Salaries - All Other				
	Total Salaries (100)	448,503	475,000	424,376	480,000
210	Retirement	63,966	70,000	60,436	70,000
220	Social Security	32,709	35,000	31,008	35,000
240	Insurance (Health/Dental/Life)	63,379	65,000	67,607	65,000
200	Other Benefits				
	Total Benefits (200)	160,054	170,000	159,051	170,000
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	11,316	15,000	10,604	15,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	11,316	15,000	10,604	15,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		619,873	660,000	594,031	665,000
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	108,255	113,000	114,507	120,000
210	Retirement	16,099	19,000	16,806	21,000
220	Social Security	8,052	11,000	8,278	13,000
240	Insurance (Health/Dental/Life)	18,724	20,000	20,668	21,000
200	Other Benefits				
	Total Benefits (200)	42,875	50,000	45,752	55,000
300	Purchased Professional and Technical Services	14,600	21,000	15,615	21,000
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	110	1,000		1,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		165,840	185,000	175,874	197,000
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	392,941	400,000	348,831	400,000
100	Salaries - All Other	7,733	13,000	8,968	13,000
	Total Salaries (100)	400,674	413,000	357,799	413,000
210	Retirement	31,564	32,000	34,159	32,000
220	Social Security	31,799	32,000	33,687	32,000
240	Insurance (Health/Dental/Life)	48,624	48,000	50,819	48,000
200	Other Benefits	5,522	4,000	8,558	4,000
	Total Benefits (200)	117,509	116,000	127,223	116,000
300	Purchased Professional and Technical Services				
400	Purchased Property Services	39,156	110,000	39,100	110,000
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	306,890	361,000	364,827	361,000
700	Property				
800	Other Objects	1,376		289	
810	Dues and Fees				
	Total Other Objects (800)	1,376	-	289	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		865,605	1,000,000	889,238	1,000,000

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15 Juab 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	7,925	9,000	8,236	11,000
171	Salaries - Supervisors	38,589	40,000	40,131	42,000
172	Salaries - Bus Drivers	124,323	135,000	133,701	140,000
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)	10,031	12,000		12,000
	Total Salaries (100)	180,868	196,000	182,068	205,000
210	Retirement	25,596	32,000	25,862	38,000
220	Social Security	12,881	15,000	13,129	16,000
240	Insurance (Health / Accident / Life)	13,345	15,000	14,145	16,000
200	Other Benefits	2,506	3,500	3,572	4,000
	Total Benefits (200)	54,328	65,500	56,708	74,000
400	Purchased Property Services	38,380	45,000	27,879	60,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	9,858	15,000	11,525	15,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)	1,230	2,000	1,701	2,000
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem	330	1,500	818	2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	11,418	18,500	14,044	19,000
624	Motor Fuel	34,699	60,000	41,811	60,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	4,034	10,000	3,592	10,000
	Total Supplies (600)	38,733	70,000	45,403	70,000
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures	23,532	25,000	21,197	18,000
891	Training				
	Total Other Objects (800)	23,532	25,000	21,197	18,000
TOTAL STUDENT TRANSPORTATION (2700)		347,259	420,000	347,299	446,000

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15 Juab 10 GENERAL FUND		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		2,904,586	3,240,000	3,008,056	3,342,000
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		9,170,887	10,100,000	9,763,891	10,750,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	111,660	275,000	250,422	270,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		111,660	275,000	250,422	270,000

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15 Juab 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	1,286,831	1,465,000	1,443,569	1,600,000
3000 Total State	6,972,677	7,450,000	7,251,868	7,980,000
4000 Total Federal	799,719	800,000	781,517	900,000
TOTAL REVENUES	9,059,227	9,715,000	9,476,954	10,480,000
EXPENDITURES BY OBJECT				
100 Salaries	5,801,402	6,295,000	6,068,120	6,778,000
200 Employee Benefits	2,253,491	2,398,000	2,377,782	2,569,500
300 Purchased Professional and Technical Services	152,971	141,000	153,053	147,500
400 Purchased Property Services	77,536	155,000	66,979	170,000
500 Other Purchased Services	178,169	216,500	187,080	195,000
600 Supplies	713,447	829,500	872,253	831,000
700 Property	31,622	65,000	64,390	65,000
800 Other Objects	(37,751)	-	(25,766)	(6,000)
TOTAL EXPENDITURES	9,170,887	10,100,000	9,763,891	10,750,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(111,660)	(385,000)	(286,937)	(270,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	111,660	275,000	250,422	270,000
NET CHANGE IN FUND BALANCE	-	(110,000)	(36,515)	-
FUND BALANCE - BEGINNING (From Prior Year)	804,744	694,744	804,744	792,807
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	804,744	584,744	768,229	792,807

Explanation (5900 and Adjustment to Beginning Fund Balance)

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15 Juab 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	140,509	170,000	157,292	185,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	3,926	5,000	3,502	
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	144,435	175,000	160,794	185,000
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	93,826	87,000	108,849	92,000
3209 Adult High School	33,046	34,000	31,354	34,000
3210 Adult Basic Skills				
3405 Social Security and Retirement	11,500	13,000	12,000	13,000
3900 Revenues from Other State Agencies	41,375	51,000	25,419	51,000
TOTAL REVENUES FROM STATE SOURCES	179,747	185,000	177,622	190,000
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool				
4580 Adult Education	2,940	2,800	2,940	2,990
4900 Other Revenues From Federal Sources		17,200		17,010
TOTAL REVENUES FROM FEDERAL SOURCES	2,940	20,000	2,940	20,000
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	327,122	380,000	341,356	395,000

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15 Juab 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	116,640	130,000	140,353	130,000
210 Retirement	19,136	20,000	18,942	20,000
220 Social Security	10,812	10,000	10,827	10,000
240 Insurance (Health/Dental/Life)	8,758	30,000	11,385	30,000
200 Other Benefits	1,100		416	
Total Benefits (200)	39,806	60,000	41,570	60,000
300 Purchased Professional and Technical Services		2,000	1,200	2,000
400 Purchased Property Services				
500 Other Purchased Services	50			
600 Supplies	5,939	6,700	4,122	6,700
700 Property	424	1,300	39	1,300
800 Other Objects	19,728	12,000	-	12,000
810 Dues and Fees				
Total Other Objects (800)	19,728	12,000	-	12,000
TOTAL OTHER SERVICES (3200)	182,587	212,000	187,284	212,000
3300 COMMUNITY SERVICES				
100 Salaries	87,689	128,000	101,683	128,000
210 Retirement	11,536	22,000	13,969	27,000
220 Social Security	6,532	14,000	7,572	14,000
240 Insurance (Health/Dental/Life)				
200 Other Benefits	1,000	1,000	1,736	1,000
Total Benefits (200)	19,068	37,000	23,277	42,000
300 Purchased Professional and Technical Services	2,835		3,293	
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects	27,430	13,000	20,356	13,000
810 Dues and Fees				
Total Other Objects (800)	27,430	13,000	20,356	13,000
TOTAL COMMUNITY SERVICES (3300)	137,022	178,000	148,609	183,000
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	319,609	390,000	335,893	395,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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15 Juab				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	144,435	175,000	160,794	185,000
3000 Total State	179,747	185,000	177,622	190,000
4000 Total Federal	2,940	20,000	2,940	20,000
TOTAL REVENUES	327,122	380,000	341,356	395,000
EXPENDITURES BY OBJECT				
100 Salaries	204,329	258,000	242,036	258,000
200 Employee Benefits	58,874	97,000	64,847	102,000
300 Purchased Professional and Technical Services	2,835	2,000	4,493	2,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	50	-	-	-
600 Supplies	5,939	6,700	4,122	6,700
700 Property	424	1,300	39	1,300
800 Other Objects	47,158	25,000	20,356	25,000
TOTAL EXPENDITURES	319,609	390,000	335,893	395,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,513	(10,000)	5,463	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	7,513	(10,000)	5,463	-
FUND BALANCE - BEGINNING (From Prior Year)	79,897	62,897	87,410	92,873
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	87,410	52,897	92,873	92,873

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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15 Juab 31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	853,747	956,500	1,001,879	950,535
1500 Earnings on Investments	3,589		2,693	
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	857,336	956,500	1,004,572	950,535
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	857,336	956,500	1,004,572	950,535

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	415,275	386,500	387,265	355,535
840 Redemption of Principal	625,000	660,000	659,235	695,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	3,750	10,000	8,100	10,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	1,044,025	1,056,500	1,054,600	1,060,535

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	857,336	956,500	1,004,572	950,535
3000 Total State	-	-	-	-
TOTAL REVENUES	857,336	956,500	1,004,572	950,535
EXPENDITURES BY OBJECT				
800 Other Objects	1,044,025	1,056,500	1,054,600	1,060,535
TOTAL EXPENDITURES	1,044,025	1,056,500	1,054,600	1,060,535
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(186,689)	(100,000)	(50,028)	(110,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(186,689)	(100,000)	(50,028)	(110,000)
FUND BALANCE - BEGINNING (From Prior Year)	470,287	283,598	283,598	233,570
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	283,598	183,598	233,570	123,570

Explanation (5900 and Adjustment to Beginning Fund Balance)

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15 Juab 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,360,356	1,583,000	1,658,402	1,643,000
1500 Earnings on Investments	26,536	17,000	39,971	7,000
1900 Other Revenues From Local Sources			23,650	
TOTAL REVENUES, LOCAL SOURCES	1,386,892	1,600,000	1,722,023	1,650,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation		44,000	43,620	
TOTAL REVENUES, STATE SOURCES	0	44,000	43,620	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	1,386,892	1,644,000	1,765,643	1,650,000

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15 Juab 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	69,839	75,000	132,791	75,000
210 Retirement	7,416	10,000	6,430	10,000
220 Social Security	3,813	5,000	3,182	5,000
240 Insurance (Health/Dental/Life)	9,481	10,000	8,719	10,000
200 Other Benefits				
Total Benefits	20,710	25,000	18,331	25,000
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property	5,492	11,000	33,630	11,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	96,041	111,000	184,752	111,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	1,117	4,000	26,074	4,000
641 Textbooks			36,760	
Total Supplies (600)	1,117	4,000	62,834	4,000
730 Equipment	220,227	225,000	223,634	225,000
TOTAL INSTRUCTION (1000)	221,344	229,000	286,468	229,000
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	1,104		30,901	
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	1,104	0	30,901	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment	8,508	12,000	2,926	12,000
TOTAL EXPENDITURES CENTRAL (2500)	8,508	12,000	2,926	12,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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15 Juab 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	230,956	241,000	320,295	241,000
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	7,711	8,000	8,019	10,000
210 Retirement	1,147	2,000	1,193	2,000
220 Social Security	570	1,000	587	1,000
240 Insurance (Health/Dental/Life)				
200 Other Benefits		1,800	153	2,000
Total Benefits (200)	1,717	4,800	1,933	5,000
300 Purchased Professional and Technical Services	88,480	90,000	89,483	90,000
400 Purchased Property Services	161,880	160,000	229,784	160,000
460 Construction and Remodeling				
Total Property (400)	161,880	160,000	229,784	160,000
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements	983,344	357,200	8,244	400,000
720 Buildings	119,055	120,000	188,561	6,936,000
731 Machinery				
732 School Buses	88,294	105,000	89,150	105,000
733 Furniture and Fixtures		7,000		7,000
734 Technology Equipment				
735 Non-Bus Vehicles	46,885			
739 Other Equipment	19,810	32,000	21,587	32,000
Total Property (700)	1,257,388	621,200	307,542	7,480,000
800 Other Objects	44,830	50,000	47,786	50,000
830 Interest	16,998	33,000	33,876	33,000
840 Redemption of Principal	182,182	200,000	207,317	200,000
Total Other Objects (800)	244,010	283,000	288,979	283,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	1,761,186	1,167,000	925,740	8,028,000
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	2,088,183	1,519,000	1,430,787	8,380,000

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15 Juab 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				15,000,000
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(111,660)	(275,000)	(250,422)	(270,000)
5400 Loan Proceeds	602,599			
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	490,939	(275,000)	(250,422)	14,730,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	1,386,892	1,600,000	1,722,023	1,650,000
3000 Total State	-	44,000	43,620	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	1,386,892	1,644,000	1,765,643	1,650,000
EXPENDITURES BY OBJECT				
100 Salaries	77,550	83,000	140,810	85,000
200 Employee Benefits	22,427	29,800	20,264	30,000
300 Purchased Professional and Technical Services	88,480	90,000	89,483	90,000
400 Purchased Property Services	161,880	160,000	229,784	160,000
500 Other Purchased Services	-	-	-	-
600 Supplies	2,221	4,000	93,735	4,000
700 Property	1,491,615	869,200	567,732	7,728,000
800 Other Objects	244,010	283,000	288,979	283,000
TOTAL EXPENDITURES	2,088,183	1,519,000	1,430,787	8,380,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(701,291)	125,000	334,856	(6,730,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	490,939	(275,000)	(250,422)	14,730,000
NET CHANGE IN FUND BALANCE	(210,352)	(150,000)	84,434	8,000,000
FUND BALANCE - BEGINNING (From Prior Year)	1,644,546	1,434,194	1,434,194	1,518,628
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,434,194	1,284,194	1,518,628	9,518,628

Explanation (5900 and Adjustment to Beginning Fund Balance)

15 Juab 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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15 Juab 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	3,017		3,829	
1610 Sales to Students	267,158	286,000	270,483	295,000
1620 Sales to Adults	11,721	14,000	661	15,000
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	281,896	300,000	274,973	310,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	83,461	90,000	96,185	95,000
TOTAL REVENUES, STATE SOURCES	83,461	90,000	96,185	95,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	100,833	105,000	104,957	105,000
4572 Lunch Reimbursement (Free and Reduced Meals)	200,641	205,000	208,862	205,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	21,465	20,000	31,396	20,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	42,731	40,000	46,763	40,000
TOTAL REVENUES, FEDERAL SOURCES	365,670	370,000	391,978	370,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	731,027	760,000	763,136	775,000

EXPENSES/EXPENDITURES

5100 FOOD SERVICES				
100 Salaries	213,433	235,000	234,625	238,000
210 Retirement	17,886	30,000	18,506	32,000
220 Social Security	16,324	20,000	17,620	20,000
240 Insurance (Health/Dental/Life)	37,482	42,000	35,461	42,000
200 Other Benefits	5,600	8,000	4,488	8,000
Total Benefits (200)	77,292	100,000	76,075	102,000
300 Purchased Professional and Technical Services		2,500	0	3,000
400 Purchased Property Services	5,000	4,500	23,606	8,000
500 Other Purchased Services	1,643	2,000	0	2,000
600 Non-Food Supplies	17,583	17,000	62,169	18,000
630 Food	259,613	314,000	277,901	319,000
Total Supplies (600)	277,196	331,000	340,070	337,000
700 Property	28,110	25,000	28,078	25,000
780 Depreciation - Enterprise Funds				
Total Property (700)	28,110	25,000	28,078	25,000
800 Other Objects	64,487	60,000	31,000	65,000
810 Dues and Fees				
Total Other Objects (800)	64,487	60,000	31,000	65,000
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	667,161	760,000	733,454	780,000

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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15 Juab				
49 or 51 FOOD SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	281,896	300,000	274,973	310,000
3000 Total State	83,461	90,000	96,185	95,000
4000 Total Federal	365,670	370,000	391,978	370,000
TOTAL REVENUES	731,027	760,000	763,136	775,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	213,433	235,000	234,625	238,000
200 Employee Benefits	77,292	100,000	76,075	102,000
300 Purchased Professional and Technical Services	-	2,500	-	3,000
400 Purchased Property Services	5,000	4,500	23,606	8,000
500 Other Purchased Services	1,643	2,000	-	2,000
600 Supplies	277,196	331,000	340,070	337,000
700 Property	28,110	25,000	28,078	25,000
800 Other Objects	64,487	60,000	31,000	65,000
TOTAL EXPENSES/EXPENDITURES	667,161	760,000	733,454	780,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	63,866	-	29,682	(5,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	63,866	-	29,682	(5,000)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	331,195	395,061	395,061	424,743
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	395,061	395,061	424,743	419,743

Explanation (5900 and Adjustment to Beginning Fund Balance)

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15 Juab OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

10/16/2006

15 Juab OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

10/16/2006

15 Juab OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
OTHER FINANCING-Governmental Funds					
5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5201	Transfers Out to Other Funds				
5400	Loan Proceeds				
5500	Capital Leases Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE					
1000	Total Local	-	-	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)					
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

10/16/2006

15 Juab SUMMARY - ALL FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE				
1000 Total Local	3,957,390	4,496,500	4,605,931	4,695,535
3000 Total State	7,235,885	7,769,000	7,569,295	8,265,000
4000 Total Federal	1,168,329	1,190,000	1,176,435	1,290,000
TOTAL REVENUES	12,361,604	13,455,500	13,351,661	14,250,535
EXPENDITURES BY OBJECT				
100 Salaries	6,296,714	6,871,000	6,685,591	7,359,000
200 Employee Benefits	2,412,084	2,624,800	2,538,968	2,803,500
300 Purchased Professional and Technical Services	244,286	235,500	247,029	242,500
400 Purchased Property Services	244,416	319,500	320,369	338,000
500 Other Purchased Services	179,862	218,500	187,080	197,000
600 Supplies	998,803	1,171,200	1,310,180	1,178,700
700 Property	1,551,771	960,500	660,239	7,819,300
800 Other Objects	1,361,929	1,424,500	1,369,169	1,427,535
TOTAL EXPENDITURES	13,289,865	13,825,500	13,318,625	21,365,535
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(928,261)	(370,000)	33,036	(7,115,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	602,599	-	-	15,000,000
NET CHANGE IN FUND BALANCE	(325,662)	(370,000)	33,036	7,885,000
FUND BALANCE - BEGINNING (From Prior Year)	3,330,669	2,870,494	3,005,007	3,082,621
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	3,005,007	2,500,494	3,038,043	10,947,621

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ANNUAL FINANCIAL REPORT

10/16/2006

15 Juab

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001800	765,034	.001702	840,000	862,702	.001702	872,850
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)		170,283		180,000	191,600		230,435
Board Leeway (53A-17a-151) (Reading Program)		23,840		24,000	26,583		30,535
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)		42,571		32,000	61,192		70,289
Tort Liability (63-30-27)		42,571		41,000	47,649		54,733
Redemptions - Basic Levy		36,186		40,000	28,204		60,000
Redemptions - Voted Leeway					6,264		
Redemptions - Special Transportation					2,001		
Redemptions - Tort Liability					1,558		
Redemptions - Reading Levy					869		
Vehicle Fees In Lieu of Tax (59-2-405) - Basic		105,298		120,000	89,317		135,158
Vehicle Fees In Lieu of Tax (59-2-405) - Sp. Trans.		4,520		4,000	6,335		10,000
Vehicle Fees In Lieu of Tax (59-2-405) - Tort Liab.		4,520		6,000	4,933		10,000
Vehicle Fees In Lieu of Tax - Voted Leeway					19,837		
Vehicle Fees In Lieu of Tax - Reading					2,752		
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.001800	1,194,823	.001702	1,287,000	1,351,796	.001702	1,474,000
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)		123,189		145,000	138,434		159,000
Vehicle Fees In Lieu of Tax (59-2-405)		13,062		19,000	14,332		19,000
Tax Sales and Redemptions & Other	xxx	4,258	xxx	6,000	4,526	xxx	7,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	140,509	.000000	170,000	157,292	.000000	185,000
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)		748,507		795,000	881,762		800,000
Vehicle Fees In Lieu of Tax (59-2-405)		79,367		125,000	91,290		125,000
Tax Sales and Redemptions & Other	xxx	25,873	xxx	36,500	28,827	xxx	25,535
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	853,747	.000000	956,500	1,001,879	.000000	950,535
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)		937,669		1,125,000	1,194,572		1,175,000
10% of Basic (53A-17a-145)		254,999		265,000	265,000		275,000
Voted Capital (53A-16-110)							
Vehicle Fees In Lieu of Tax (59-2-405) Cap Found		126,462		143,000	151,112		143,000
Vehicle Fees In Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx	41,226	xxx	50,000	47,718	xxx	50,000
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000000	1,360,356	.000000	1,583,000	1,658,402	.000000	1,643,000
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.001800	3,549,435	.001702	3,996,500	4,169,369	.001702	4,252,535

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2005):** The 2005 Actuals have been pre-loaded as well as the 2006 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2005 actual and fiscal year 2006 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see Item (d) of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. Verify that an "X" is in the ACTUAL square on the Cover Page. If not, toggle to the Actual Report (see Item IdI on the General Instructions).
- b. Submit two separate reports: (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(Include signed copy of Data Collection Form)